

DOMINIC CHANG
940630111APPENDIX A
COMPUTATION OF CORRECTED TAXABLE INCOME AND TAX DUE AND OWING (1)

Item	1999	2000	2001	Total	Witness
Schedule C Gross Receipts per Original Tax Return	\$ 159,977	\$ 341,977	\$ 207,028	\$ 708,982	(W1-1, W1-2, W1-3, W1-4, W1-5, W1-6)
Add: Unreported Schedule C Gross Receipts	239,421	253,051	389,981	882,452	Appendix A-1
Add: Taxable Interest	34	23	59	116	(W1-1, W1-2, W1-3, W1-4, W1-5, W1-6)
Add: Net Rental Income	1,084	(72)	(10,543)	(9,531)	(W1-1, W1-2, W1-3, W1-4, W1-5, W1-6)
Add: IRA Distributions	n/a	n/a	30,000	30,000	(W1-1, W1-2, W1-3, W1-4, W1-5, W1-6)
Less: Schedule C Expenses per Original Tax Return	154,287	324,691	222,598	701,576	(W1-1, W1-2, W1-3, W1-4, W1-5, W1-6)
Less: Unreported Schedule C Expenses	109,421	66,748	157,957	334,126	Appendix A-2
Less: NOL carryover	70,079	n/a	n/a	70,079	(W1-1, W1-2, W1-3, W1-4, W1-5, W1-6)
Less: Additional 1/2 of Self-Employment Tax Deduction	6,318	7,451	7,884	21,653	(W2-1, W2-2, W2-3)
Corrected Adjusted Gross Income	\$ 60,411	\$ 196,089	\$ 228,086	\$ 484,585	
Less: Standard Deduction	6,350	6,450	6,650	19,450	(W1-1, W1-2, W1-3, W1-4, W1-5, W1-6)
Less: Personal Exemptions	5,500	4,032	2,900	12,432	(W2-1, W2-2, W2-3)
Corrected Taxable Income for Criminal Purposes	\$ 48,561	\$ 185,607	\$ 218,536	\$ 452,703	
Corrected Income Tax Liability	9,110	52,173	62,657	123,940	(W2-1, W2-2, W2-3)
Less: Rate Reduction Credit	n/a	n/a	500	500	(W2-1, W2-2, W2-3)
Add: Tax on Qualified Plans	n/a	n/a	3,000	3,000	(W2-1, W2-2, W2-3)
Add: Corrected Self-Employment Tax	12,636	14,901	15,767	43,304	(W2-1, W2-2, W2-3)
Total Corrected Tax Liability	\$ 21,746	\$ 67,074	\$ 80,924	\$ 169,744	(W2-1, W2-2, W2-3)
Less: Total Tax per original Tax Return	804	2,442	3,000	6,246	(W1-1, W1-2, W1-3, W1-4, W1-5, W1-6)
Additional Tax Due and Owing	\$ 20,942	\$ 64,632	\$ 77,924	\$ 163,498	(W2-1, W2-2, W2-3)

(1) All of the numbers in this schedule are rounded to a whole number

Table 1.1--2001 Individual Income Tax Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars, except as noted)

Size and accumulated size of adjusted gross income	All returns					Taxable		
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	
			Amount	Percent of total	Average (dollars)			
Accumulated from Largest Size of Adjusted Gross Income	(41)	(42)	(43)	(44)	(45)	(46)	(47)	
	\$10,000,000 or more.....	6,836	[2]	174,988,989	2.8	25,598,155	6,825	[2]
	\$5,000,000 or more.....	19,103	[2]	258,508,489	4.1	13,532,350	19,061	[2]
	\$2,000,000 or more.....	71,260	0.1	413,476,372	6.6	5,802,363	71,103	0.1
	\$1,500,000 or more.....	107,751	0.1	476,110,467	7.6	4,418,618	107,533	0.1
	\$1,000,000 or more.....	193,230	0.1	579,302,940	9.3	2,997,997	192,854	0.2
	\$500,000 or more.....	548,848	0.4	820,166,890	13.1	1,494,342	547,930	0.6
	\$200,000 or more.....	2,567,220	2.0	1,398,759,517	22.4	544,854	2,563,835	2.7
	\$100,000 or more.....	11,036,419	8.5	2,513,078,134	40.3	227,708	11,024,914	11.6
	\$75,000 or more.....	19,940,312	15.3	3,277,193,173	52.5	164,350	19,902,125	21.0
	\$50,000 or more.....	37,500,090	28.8	4,351,669,208	69.7	116,044	37,294,293	39.4
	\$40,000 or more.....	48,112,707	36.9	4,827,029,595	77.3	100,328	47,602,166	50.2
	\$30,000 or more.....	61,956,347	47.6	5,307,570,993	85.0	85,666	60,447,653	63.8
	\$25,000 or more.....	70,519,382	54.1	5,542,726,799	88.8	78,599	67,501,584	71.2
	\$20,000 or more.....	80,490,754	61.8	5,766,276,406	92.4	71,639	74,507,488	78.6
	\$19,000 or more.....	82,623,355	63.4	5,807,874,465	93.1	70,293	75,939,941	80.1
	\$18,000 or more.....	84,894,860	65.2	5,849,876,283	93.7	68,907	77,412,759	81.7
	\$17,000 or more.....	87,311,949	67.0	5,892,178,227	94.4	67,484	78,925,387	83.3
	\$16,000 or more.....	89,556,295	68.8	5,929,211,963	95.0	66,207	80,328,642	84.8
\$15,000 or more.....	91,967,717	70.6	5,966,571,361	95.6	64,877	81,830,858	86.4	
\$14,000 or more.....	94,377,352	72.5	6,001,484,677	96.2	63,590	83,249,891	87.9	
\$13,000 or more.....	96,724,755	74.3	6,033,182,777	96.7	62,375	84,551,726	89.2	
\$12,000 or more.....	99,101,174	76.1	6,062,912,609	97.1	61,179	85,820,170	90.6	
\$11,000 or more.....	101,391,667	77.8	6,089,231,696	97.6	60,057	87,051,784	91.9	
\$10,000 or more.....	103,870,905	79.7	6,115,221,682	98.0	58,873	88,298,324	93.2	
\$9,000 or more.....	106,294,686	81.6	6,138,246,279	98.4	57,747	89,669,442	94.6	

Individual Income Tax Returns, Tax Year 2000

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns						Taxable returns	
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit
			Amount	Percent of total	Average (dollars)			
Accumulated from Largest Size of Adjusted Gross Income	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
\$10,000,000 or more.....	11,215	[2]	300,128,133	4.7	26,761,314	11,206	[2]	299,658,987
\$5,000,000 or more.....	28,825	[2]	420,705,508	6.5	14,595,161	28,798	[2]	420,116,307
\$2,000,000 or more.....	95,593	0.1	620,098,986	9.7	6,486,866	95,491	0.1	619,287,693
\$1,500,000 or more.....	140,174	0.1	696,809,821	10.8	4,971,035	140,033	0.1	695,930,354
\$1,000,000 or more.....	239,684	0.2	817,414,048	12.7	3,410,382	239,448	0.2	816,417,998
\$500,000 or more.....	635,814	0.5	1,086,434,935	16.9	1,708,731	635,203	0.7	1,085,182,780
\$200,000 or more.....	2,771,577	2.1	1,700,190,573	26.5	613,438	2,769,249	2.9	1,698,437,447
\$100,000 or more.....	10,855,024	8.4	2,766,532,320	43.1	254,862	10,847,118	11.2	2,764,066,269
\$75,000 or more.....	19,452,352	15.0	3,504,035,932	54.5	180,134	19,427,776	20.1	3,500,141,206
\$50,000 or more.....	36,528,511	28.2	4,548,690,987	70.8	124,524	36,388,639	37.6	4,538,095,762
\$40,000 or more.....	46,940,601	36.3	5,014,294,436	78.1	106,822	46,638,892	48.2	4,996,562,003
\$30,000 or more.....	60,488,328	46.8	5,485,187,384	85.4	90,682	59,641,374	61.6	5,448,988,451
\$25,000 or more.....	69,857,087	53.2	5,714,563,125	89.0	82,992	66,938,565	69.1	5,649,401,043
\$20,000 or more.....	78,850,201	60.9	5,938,952,391	92.4	75,319	74,504,417	77.0	5,819,890,603
\$19,000 or more.....	81,093,948	62.7	5,982,662,167	93.1	73,774	75,998,251	78.5	5,848,994,971
\$18,000 or more.....	83,432,490	64.5	6,025,923,983	93.8	72,225	77,529,942	80.1	5,877,336,806
\$17,000 or more.....	85,726,917	66.3	6,066,060,810	94.4	70,760	79,020,032	81.6	5,903,407,743
\$16,000 or more.....	88,075,003	68.1	6,104,785,488	95.0	69,313	80,515,792	83.2	5,928,071,247
\$15,000 or more.....	90,511,736	70.0	6,142,554,107	95.6	67,865	82,052,613	84.7	5,951,901,491
\$14,000 or more.....	92,919,898	71.8	6,177,469,459	96.2	66,482	83,567,745	86.3	5,973,882,353
\$13,000 or more.....	95,321,398	73.7	6,209,910,609	96.7	65,147	84,955,611	87.7	5,992,639,150
\$12,000 or more.....	97,688,355	75.5	6,239,525,078	97.1	63,872	86,283,513	89.1	6,009,249,628
\$11,000 or more.....	100,180,707	77.4	6,268,183,211	97.6	62,569	87,655,396	90.5	6,025,025,337
\$10,000 or more.....	102,622,800	79.3	6,293,797,571	98.0	61,329	88,980,442	91.9	6,038,928,500
\$9,000 or more.....	105,269,565	81.4	6,318,976,786	98.4	60,027	90,442,558	93.4	6,052,813,579
\$8,000 or more.....	107,658,400	83.2	6,339,271,198	98.7	58,883	91,695,001	94.7	6,063,488,384
\$7,000 or more.....	110,241,600	85.2	6,368,625,842	99.0	57,679	92,779,678	95.8	6,071,643,177

Table 1.1--1999, Individual Income Tax Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Number of returns	Percent of total	All returns			Taxable returns		
			Amount	Adjusted gross income less deficit	Average (dollars)	Number of returns	Percent of total	Adjusted gross income
Accumulated from Largest Size of Adjusted Gross Income	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
\$1,000,000 or more.....	205,124	0.2	653,184,370	11.1	3,184,339	204,951	0.2	652,480,456
\$500,000 or more.....	553,381	0.4	888,885,255	15.0	1,606,281	552,954	0.6	888,004,765
\$200,000 or more.....	2,429,942	1.9	1,431,332,992	24.2	589,040	2,428,337	2.6	1,430,113,034
\$100,000 or more.....	9,534,654	7.5	2,366,099,653	40.0	248,158	9,526,404	10.1	2,364,011,969
\$75,000 or more.....	17,346,280	13.7	3,037,317,189	51.4	175,099	17,329,799	18.3	3,034,514,015
\$50,000 or more.....	34,101,840	26.8	4,061,024,403	68.7	119,085	34,006,088	36.0	4,053,541,260
\$40,000 or more.....	43,972,039	34.6	4,502,530,693	76.2	102,395	43,747,667	46.3	4,489,386,994
\$30,000 or more.....	57,280,418	45.1	4,964,372,343	84.0	86,698	56,549,702	59.8	4,934,697,027
\$25,000 or more.....	65,653,186	51.7	5,194,211,308	87.9	79,116	63,991,904	67.7	5,138,957,134
\$20,000 or more.....	75,620,387	59.5	5,417,907,209	91.7	71,646	71,724,916	75.9	5,313,078,477
\$19,000 or more.....	77,771,408	61.2	5,459,821,963	92.4	70,203	73,157,058	77.4	5,340,982,640
\$18,000 or more.....	80,007,916	63.0	5,501,195,236	93.1	68,758	74,631,090	78.9	5,368,253,337
\$17,000 or more.....	82,380,722	64.8	5,542,689,827	93.8	67,281	76,161,796	80.6	5,395,032,132
\$16,000 or more.....	84,814,575	66.7	5,582,847,606	94.5	65,824	77,727,323	82.2	5,420,864,008
\$15,000 or more.....	87,403,571	68.8	5,623,014,542	95.2	64,334	79,436,327	84.0	5,447,380,783
\$14,000 or more.....	89,844,198	70.7	5,658,424,153	95.8	62,980	80,928,887	85.6	5,469,047,952
\$13,000 or more.....	92,310,591	72.6	5,691,747,468	96.3	61,659	82,397,726	87.2	5,488,891,593
\$12,000 or more.....	94,796,607	74.6	5,722,830,369	96.8	60,370	83,793,682	88.6	5,506,355,941
\$11,000 or more.....	97,267,658	76.5	5,751,235,208	97.3	59,128	85,121,214	90.0	5,521,625,113
\$10,000 or more.....	99,679,288	78.4	5,776,538,429	97.8	57,951	86,494,458	91.5	5,536,041,551
\$9,000 or more.....	102,336,502	80.5	5,801,755,905	98.2	56,693	87,978,573	93.1	5,550,132,941
\$8,000 or more.....	104,899,451	82.5	5,823,548,426	98.5	55,516	89,414,561	94.6	5,562,362,848
\$7,000 or more.....	107,438,566	84.5	5,842,554,422	98.9	54,380	90,496,789	95.7	5,570,443,461
\$6,000 or more.....	110,088,867	86.6	5,859,767,099	99.2	53,228	91,249,696	96.5	5,575,313,913
\$5,000 or more.....	112,659,002	88.7	5,873,898,835	99.4	52,139	92,076,509	97.4	5,579,860,649
\$4,000 or more.....	115,418,179	90.8	5,886,308,251	99.6	51,000	92,976,936	98.3	5,583,975,357
\$3,000 or more.....	118,272,888	93.1	5,896,300,583	99.8	49,583	93,319,016	98.7	5,585,159,925
\$2,000 or more.....	121,285,314	95.4	5,903,808,232	99.9	48,677	93,725,751	99.1	5,586,166,990
\$1,000 or more.....	124,194,815	97.7	5,908,224,268	100.0	47,572	94,319,069	99.8	5,587,059,363
\$1 or more.....	126,008,974	99.2	5,909,328,556	100.0	46,896	94,541,238	100.0	5,587,249,537
All returns.....	127,075,145	100.0	5,555,467,909	99.1	46,079	94,546,080	100.0	5,580,849,494

Footnotes at end of table.